REMARKS

In view of the preceding amendments and the comments which follow, and pursuant to 37 C.F.R. § 1.111, amendment and reconsideration of the Official Action of December 1, 2004 is respectfully requested by Applicants.

Summary

Claims 1 - 21 stand pending. Claims 7 and 13 - 17 are cancelled. Claims 1 and 8 have been amended. No new matter has been introduced as a result of these amendments.

Claims 1 - 6, 8 - 12 and 18 - 21 are pending following entry of the present amendments.

Rejection under 35 U.S.C. § 102

The Examiner has rejected Claims 1 - 3, 6, 8 - 10 and 18 - 21 under 35 U.S.C. § 102(e) as being anticipated by Ahagon et al. (Ahagon) (US. 6,407,885). Applicants respectfully traverse these rejections. The pending Claim 1 has been amended to clarify the invention and remove any ambiguities. Amended Claim 1 now recites that "the upper magnetic core layer is integrally formed of a one piece article composed of a single magnetic material of an FeNi based alloy, and is provided so as to cover the second insulator layer." These amendments find support in the specification. (See page 13, lines 4 – 6)

This amendment renders claim 1 distinguishable from Ahagon. Claim 1 recites that the upper magnetic core layer is formed of a one piece article composed of a <u>single</u> magnetic material such as a Fe-Ni based alloy. In contrast, in Ahagon, an end portion of the upper magnetic core and a yoke region are formed of different magnetic materials. Ahagon's end portion of the upper magnetic core is made of a high Bs magnetic material, and the yoke region is made of high p magnetic material.

Therefore, amended Claim 1 is not anticipated by <u>Ahaqon</u>. Applicants submit that Claim 1 is allowable, as well as Claims 2 - 6 and 20 which depend on Claim 1.

Regarding the rejection of Claim 8, Applicants submit that Claim 8 has been amended in an identical manner to Claim 1. Thus, similarly to Claim 1, Claim 8 is not anticipated by Ahagon. As such, Claim 8 is allowable, and so are dependent Claims

9 - 12, 18, 19 and 21. Applicants respectfully request that rejections of Claims 1 - 6, 8 - 12 and 18 - 21 under 35 U.S.C. § 102(e) be withdrawn.

Rejection under 35 U.S.C. § 103

The Examiner has next rejected Claims 4 - 5 and 11 - 12 under 35 U.S.C. § 103(a) as being unpatentable over <u>Ahagon</u> et al. in view of Yoda et al. (<u>Yoda</u>) (US 5,872,693).

As requested by the Examiner, and pursuant to the obligation of 37 CFR 1.56, Applicants state that the joint inventors of all pending claims are all listed in the above identified application.

As discussed above, <u>Ahagon</u> does not disclose or teach the limitations of Claims 1 and 8, and neither does <u>Yoda</u>. In <u>Yoda</u>, specifically in Figures 1 and 2, a front body 16a of the magnetic pole of the upper magnetic core 16 is formed with a laminated magnetic layer of CoZrNb. Further, at the back of the front body 16a, a rear body 16b of a magnetic pole of the upper magnetic core 16 held in partly surface contact in a plane with the front body 16a is disposed in a laminated structure. Still further, a protective layer 20 made of A1203 is superposed on the front of the body 16a and the rear body 16b. Therefore, <u>Yoda</u> does not disclose an upper magnetic core formed of the same magnetic material. As such, Claims 1 and 8 are not rendered unpatentable by <u>Ahagon</u> in view of <u>Yoda</u>. Therefore, Claims 4 - 5 and 11 – 12 are also allowable, since dependent on Claim 1, and on Claim 8, respectively. Applicants respectfully request that rejections of Claims 4 - 5 and 11 – 12 under 35 U.S.C. § 103(a) be withdrawn.

Conclusion

Applicant submits that this application is now in condition for allowance, and favorable reconsideration of this application in view of the above amendments and remarks is respectfully requested. Allowance of claims 1 - 6, 8 - 12 and 18 - 21 at an early date is earnestly solicited. If, there are additional fees due, Applicant requests that this paper constitutes any necessary petition and authorizes the Commissioner to charge any underpayment, or credit any overpayment, to Deposit Account No. 23-1925.

Application No.: 09/822,576
Response to Office Action of December 1, 2004

If the examiner finds that there are any outstanding issues which may be resolved by a telephone interview, the Examiner is invited to contact the undersigned at the below listed number

Respectfully submitted,

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Rv

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